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Class Specifications  
for the Class:

DELINQUENT TAX COLLECTION ADMINISTRATOR  
(DELINQUENT TAX COLLECTN ADMR)

Duties Summary:

Administers a statewide delinquent tax collection program which includes the collection of delinquent taxes, a program for securing non-filed returns from taxpayers and conducting investigations to determine compliance with State tax laws; and performs other related duties as assigned.

Distinguishing Characteristics:

This class reflects responsibility for planning, organizing, directing, coordinating and evaluating a statewide delinquent tax collection program. The tax collection program includes conducting/enforcing the collection of delinquent taxes, a program for securing non-filed tax returns from taxpayers and conducting investigations to determine compliance with State tax laws. Functions and activities are conducted through district operations in the verification of taxpayer assets and enforcement and receipt of delinquent taxes. The delinquent tax collection program covers all types of taxes including individual and corporate income taxes, general excise taxes and other miscellaneous taxes, and all types of collection efforts including office and field contacts, legal proceedings against delinquent taxpayers such as foreclosure, liens and seizure, penalties and compromise agreements.

The sole position in this class is a division chief under the general direction of the Director of Taxation. The work is performed within the framework of departmental policies and directives, and statutes. A specialized staff officer is utilized for assistance as required.

Examples of Duties:

Plans, organizes, directs, coordinates and evaluates a statewide delinquent tax collection program, which includes a program for securing non-filed tax returns from taxpayers and conducting investigations to determine compliance with State tax laws; plans, organizes, directs and coordinates short- and long-range enforcement programs, allowing for further development and modification in line with changing requirements and priorities; directs the development of operational policies and procedures to ensure uniformity in tax enforcement

administration by all district offices; develops standards for the collection of all delinquent State taxes; directs the implementation of improvements in tax simplification and the automation of divisional tax processing; controls and coordinates the work of the division and district offices in enforcement activities through a specialized staff officer; coordinates inter-district office operations to ensure uniform and maximum efficiency in administration; in consultation with branch chiefs, establishes priorities for work improvement in district offices and schedules staff to work with districts based upon such priorities; establishes measures for program evaluations; directs and/or conducts annual management review of all district office operations and reports findings and recommendations; coordinates staff assistance to the various district offices and insures that district offices are equipped and able to carry out programs and changes; develops and maintains a uniform system of accounting for delinquent taxpayer accounts and the receipt of delinquent tax payments; provides guidance for district collection activities, including the interpretation of tax laws and their application to specific issues for uniform statewide application; directs the review of all districts for uniform statewide application in delinquent tax enforcement administration; directs the review of all districts for efficiency and effectiveness of operations, and for implementation of changes in policies and procedures, including the introduction of new methods and equipment; directs the preparation of operating manuals; serves as a member on the Delinquent Evaluation Committee to evaluate taxpayers' proposals to pay delinquent taxes under a payment agreement plan and to recommend write-offs of uncollectible accounts; discusses delinquent tax cases and pertinent points of law with taxpayers and their representatives; directs divisional budget preparation in accordance with established guidelines, recommends budget increases, and participates in legislative budget hearings; directs review of division organizational structure and recommends changes; directs and oversees personnel actions, including selection, training and discipline, and participates in grievance handling; maintains effective working relationships with Federal, County, other States, and private agencies in tax compliance, research and related matters, and to insure coordination and cooperation; proposes statutory changes and presents legislative testimony; prepares correspondence, and special and recurring reports; keeps abreast of developments in the field of tax collection and delinquent enforcement.

Knowledge and Abilities Required:

Knowledge of: State and/or Federal tax laws, rules and regulations, including those pertaining to the collection of delinquent taxes and related fees; principles and practices of

accounting and/or auditing; principles and practices of supervision; and principles and practices of administration.

Ability to: Plan, organize, direct, coordinate and evaluate a statewide program of delinquent enforcement; develop and implement policies, methods and procedures; analyze taxpayers' financial statements and/or records to determine their overall financial condition and solvency in relation to the collectibility of delinquent taxes; effectively discuss delinquent tax cases and pertinent points of law with taxpayers and their representatives; direct the implementation of improvements in the automation of the divisional tax processing system; oversee the preparation of, and participate in justifying and defending the division's budget; prepare clear and concise reports, correspondence and other materials; and maintain effective relationships with other related public and private program officials.

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This is the first class specification for the new class  
DELINQUENT TAX COLLECTION ADMINISTRATOR (DELINQUENT TAX COLLECTN  
ADMR).

Effective Date: November 9, 1988

DATE APPROVED: 10/21/88

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